

## APPENDIX

UNITED STATES COURT OF APPEALS  
FOR THE NINTH CIRCUIT

**FILED**

JUN 02 2021

MOLLY C. DWYER, CLERK  
U.S. COURT OF APPEALS

CARRIE RAE ELDRIDGE,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent - Appellee.

No. 20-70221

Tax Ct. No. 14744-18

United States Tax Court

**MANDATE**

The judgment of this Court, entered January 29, 2021, takes effect this date.

This constitutes the formal mandate of this Court issued pursuant to Rule  
41(a) of the Federal Rules of Appellate Procedure.

FOR THE COURT:

MOLLY C. DWYER  
CLERK OF COURT

By: Rhonda Roberts  
Deputy Clerk  
Ninth Circuit Rule 27-7

UNITED STATES COURT OF APPEALS

FILED

FOR THE NINTH CIRCUIT

MAY 25 2021

MOLLY C. DWYER, CLERK  
U.S. COURT OF APPEALS

CARRIE RAE ELDRIDGE,

No. 20-70221

Petitioner-Appellant,

Tax Ct. No. 14744-18

v.

ORDER

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent-Appellee.

Before: McKEOWN, CALLAHAN, and BRESS, Circuit Judges.

The panel has voted to deny the petition for panel rehearing.

The full court has been advised of the petition for rehearing en banc and no judge has requested a vote on whether to rehear the matter en banc. *See* Fed. R.

App. P. 35.

Eldridge's petition for panel rehearing and petition for rehearing en banc (Docket Entry No. 31) are denied.

No further filings will be entertained in this closed case.

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

JAN 29 2021

FOR THE NINTH CIRCUIT

MOLLY C. DWYER, CLERK  
U.S. COURT OF APPEALS

CARRIE RAE ELDRIDGE,

No. 20-70221

Petitioner-Appellant,

Tax Ct. No. 14744-18

v.

MEMORANDUM\*

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent-Appellee.

Appeal from a Decision of the  
United States Tax Court

Submitted January 20, 2021\*\*

Before: McKEOWN, CALLAHAN, and BRESS, Circuit Judges.

Carrie Rae Eldridge appeals pro se from the Tax Court's decision, after a bench trial, upholding the Commissioner of Internal Revenue Service's determination of a deficiency for tax year 2015, and imposing a penalty under 26 U.S.C. § 6673. We have jurisdiction under 26 U.S.C. § 7482(a). We review de

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\* This disposition is not appropriate for publication and is not precedent except as provided by Ninth Circuit Rule 36-3.

\*\* The panel unanimously concludes this case is suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

novo the Tax Court's legal conclusions and for clear error its factual findings.

*Hardy v. Comm'r*, 181 F.3d 1002, 1004 (9th Cir. 1999). We affirm.

The Tax Court properly upheld the Commissioner's deficiency determination for 2015 because the Commissioner presented "some substantive evidence" that Eldridge failed to report income, and Eldridge failed "to show by a preponderance of the evidence that the deficiency was arbitrary or erroneous." *Id.*

The Tax Court did not abuse its discretion by imposing against Eldridge a \$3000 penalty under 26 U.S.C. § 6673 for maintaining frivolous positions despite the Tax Court's warnings. *See Wolf v. Comm'r*, 4 F.3d 709, 716 (9th Cir. 1993) (setting forth standard of review and concluding that the Tax Court was within its discretion in imposing penalties under § 6673 against taxpayer who persisted in litigating frivolous positions following warning).

The Commissioner's motion for sanctions (Docket Entry No. 14) is denied, but the Commissioner may seek sanctions in a subsequent case if Eldridge continues to advance frivolous arguments. Eldridge's motion to take judicial notice (Docket Entry No. 21) and motion to strike (Docket Entry No. 24) are denied.

**AFFIRMED.**

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

CARRIE RAE ELDRIDGE, )  
 )  
 Petitioner(s), )  
 )  
 v. ) Docket No. 14744-18.  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent )  
 )

**ORDER**

Pursuant to Rule 152(b), Tax Court Rules of Practice and Procedure, it is

ORDERED that the Clerk of the Court shall transmit to petitioner and to respondent a copy of the pages of the transcript of the proceedings of the above case before Judge L. Paige Marvel at San Diego, California, on November 6, 2019 containing the Court's oral findings of fact and opinion.

In accordance with the oral findings of fact and opinion, an appropriate decision will be entered.

(Signed) L. Paige Marvel  
Judge

Dated: Washington, D.C.  
December 19, 2019

SERVED Dec 20 2019

A-v

**UNITED STATES TAX COURT**  
**WASHINGTON, DC 20217**

CARRIE RAE ELDRIDGE,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket No. 14744-18.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	

**DECISION**

Pursuant to the determination of the Court, as set forth in the Court's Oral Findings of Fact and Opinion, rendered on November 6, 2019, in San Diego, California, it is

ORDERED AND DECIDED that there is a deficiency in Federal income tax due from petitioner for the taxable year 2015 in the amount of \$4,630. It is further

ORDERED AND DECIDED that petitioner shall pay a penalty to the United States under I.R.C. sec. 6673(a)(1) in the amount of \$3,000.

**(Signed) L. Paige Marvel**  
**Judge**

ENTERED:   **DEC 20 2019**